

BAKER & HOSTETLER LLP
45 Rockefeller Plaza
New York, NY 10111
Telephone: (212) 589-4200
Facsimile: (212) 589-4201

*Attorneys for Irving H. Picard, Trustee
for the Substantively Consolidated SIPA Liquidation
of Bernard L. Madoff Investment Securities LLC
and for the Estate of Bernard L. Madoff*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION CORPORATION, Plaintiff-Applicant, v. BERNARD L. MADOFF INVESTMENT SECURITIES LLC, Defendant.	Adv. Pro. No. 08-01789 (SMB) SIPA Liquidation (Substantively Consolidated)
In re: BERNARD L. MADOFF, Debtor.	

**DECLARATION OF DAVID J. SHEEHAN IN SUPPORT OF TRUSTEE'S
OPPOSITION TO PARTICIPATING CLAIMANTS'
MOTIONS IN LIMINE**

I, DAVID J. SHEEHAN, declare the following:

1. I am a Partner with the law firm Baker & Hostetler LLP, counsel for Irving H. Picard, as trustee ("Trustee") for the substantively consolidated liquidation of Bernard L. Madoff

Investment Securities LLC (“BLMIS”) under the Securities Investor Protection Act, 15 U.S.C. § 78aaa *et seq.*, and the estate of Bernard L. Madoff (“Madoff”).

2. I submit this declaration in support of Trustee’s Memoranda in Opposition to Participating Claimants’ Motion to Strike the Proposed Expert Testimony of Lisa M. Collura and Matthew B. Greenblatt and the Blums’ Motion *in Limine* to Exclude Unrelated Customer Account Materials, to Exclude Hearsay Statements Regarding Profit Withdrawals, and to Limit the Proposed Testimony of Lisa M. Collura and Matthew B. Greenblatt.

3. True and correct copies of the following documents are attached:

Exhibit 1: Excerpts from the deposition transcript of Annette Bongiorno taken on July 8, 2016.

Exhibit 2: Excerpts from the deposition transcripts of Jo Ann Sala taken on May 19, 2016 and continued on June 13, 2016.

Exhibit 3: Excerpts from the deposition transcript of Winifier Jackson taken on May 23, 2016.

Exhibit 4: Excerpts from the deposition transcript of Alethea Leung taken on June 2, 2016.

Exhibit 5: Excerpts from the deposition transcript of Dorothy Khan taken on May 25, 2016.

Exhibit 6: Henrietta Albert Trust July 1996 Statement (MDPTPP00002775).

Exhibit 7: Henrietta Albert Trust Customer File (MADTBB01988109).

Exhibit 8: Excerpts from the Trustee’s proposed summary exhibits 7b and 7c detailing Lisa Collura’s analysis of the BLMIS JPMorgan ‘703 bank account.

Exhibit 9: Excerpt from the Trustee’s proposed summary exhibit 10 setting forth the results of Lisa Collura’s reconciliation analysis for all PW Transactions to all available documentation.

Exhibit 10: Excerpt from the Trustee’s proposed summary exhibit 15 detailing the results of Matthew Greenblatt’s reconciliation of the reported trading on

BLMIS customer statements to PW Transactions with Check + Stock Name for the period November 1995 to December 2008.

Exhibit 11: Excerpt from the Trustee's proposed summary exhibit 16 detailing the results of Matthew Greenblatt's reconciliation of the reported trading on BLMIS customer statements to PW Transactions for all Participating Accounts for the life of the accounts.

Exhibit 12: Trustee's proposed summary exhibit 18 setting forth the results of Matthew Greenblatt's Analysis of the Purported Month-End Equity Balance versus the Purported Month-End Equity Balance if PW Transactions were Reinvested for BLMIS Account 1B0022.

Exhibit 13: Trustee's proposed summary exhibit 24-12, which is the Principal Balance Calculation for BLMIS Account 1B0022.

Exhibit 14: Chart summarizing the Trustee's proposed exhibits by type and category.

Exhibit 15: Chart describing the scope and contents of the Trustee's proposed summary exhibits.

I declare under penalty of perjury that the foregoing is true and correct, pursuant to 28 U.S.C. § 1746 (2).

Dated: New York, New York
November 18, 2016

By: /s/ David J. Sheehan
Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10111
Telephone: (212) 589-4200
Facsimile: (212) 589-4201
Email: dsheehan@bakerlaw.com